



RESOLUTION NO. 2020-1

*A resolution expressing the property taxation policy of the Reno Township governing body with respect to financing the annual budget for 2021*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2021 budget of the Reno Township exceeding the amount levied to finance the 2020 budget of the Reno Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2019, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Reno Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Reno Township governing body that a levy of property taxes in support of the 2021 budget exceeding the amount levied in 2020, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 13 day of August, 2020 by the Reno Township governing body, Reno County, Kansas.

Reno Township Governing Body

RJ Wenzel TRUSTEE

[Signature] Treasurer  
Eug Haskins

FILED

OCT 29 2020

Donna Patton  
COUNTY CLERK

AFFIDAVIT OF PUBLICATION : 645539

STATE OF KANSAS, COUNTY OF RENO, SS:

Dawn Schnepf

of lawful age, being first duly sworn, depose and saith, he/she is Legal Representative of

**The Hutchinson News**

a daily newspaper printed and published in the city of Hutchinson, Reno County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States post office, Hutchinson, Kansas, and which newspaper has been continuously and uninterruptedly published daily for more than fifty weeks a year and has been so published for more than fifty years prior to the first publication of the notice hereinafter mentioned, and that a notice, of which a true copy is hereto attached, was published in the regular and entire Thursday issue of said HUTCHINSON NEWS for 1 day, the first being made on the 6th day of February, A.D., 2020, and the last on the 6th day of February, A.D., 2020.

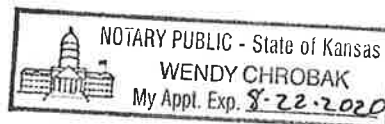
Affiant further says that he/she has personal knowledge of the statements above set forth, and that they are true.

Dawn R. Schnepf

Subscribed and sworn to before me this  
7<sup>th</sup> day of February, A.D., 2020

[Signature]  
Notary Public.

Printer's Fees, \$146.05



(Published in *The Hutchinson News*, February 6, 2020)  
**ANNUAL REPORT OF RENO TOWNSHIP**  
The undersigned treasurer and trustee of Reno Township, submit the following report for the year ending December 31, 2019.

Fund *	Cash Balance Jan. 1 **	Total Receipts	Total Expenditures	Cash Balance Dec. 31	Unpaid Bills Dec. 31
General	117.08	53,624.99	42,632.13	10,909.95	
Road	3,769.67	421,064.75	422,084.72	2,749.70	
Machine	28,964.00	100,000.00	0.00	128,964.00	
Totals	32,850.76	574,689.74	464,916.85	142,623.65	0.00

\* Detailed fund pages are available at the county clerk's office.  
\*\* Includes all money the township has including the checking account savings and investments.

I certify that this financial report is a correct summary of all money received and expended as well as all unpaid bills for the township during the year ending December 31, 2019.

Date: 01/23/2020  
Jason Tedder  
Township Treasurer

645539

**FILED**

**OCT 29 2020**

**Donna Patton  
COUNTY CLERK**

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2021; and (3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

15.555'

~~Smith~~ Treasurer  
 Doug Robinson Clerk  
 RJ Whizg TRUSTEE

### Governing Body

Donna Patton  
COUNTY CLERK

Reno Township

2021

**Computation to Determine Limit for 2021**

	Amount of Levy
1. Total tax levy amount in 2020	+ \$ 466,759
2. Debt service levy in 2020	- \$ 0
3. Tax levy excluding debt service	\$ 466,759

**2020 Valuation Information for Valuation Adjustments**

4. New improvements for 2020:	+ 198,452	
5. Increase in personal property for 2020:		
5a. Personal property 2020	+ 3,130,175	
5b. Personal property 2019	- 3,151,056	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2020:	+ 79,628	
7. Total valuation adjustment (sum of 4, 5c, 6)	278,080	
8. Total estimated valuation July 1, 2020	57,502,180	
9. Total valuation less valuation adjustment (8 minus 7)	57,224,100	
10. Factor for increase (7 divided by 9)	0.00486	
11. Amount of increase (10 times 3)	+ \$ 2,268	
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 469,027	
13. Debt service levy in this 2021 budget	0	
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	469,027	
15. Consumer Price Index for all urban consumers for calendar year 2019	0.018	
16. Consumer Price Index adjustment (3 times 15)	\$ 8,402	
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 477,429	

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

No assurance is provided.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Tax Levies in the 2020 Budget	Allocation for Year 2021									
		MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20M - City	CommVeh - Township	CommVeh - City	Watercraft - Township	Watercraft - City
General	0.997	2,536	0	52	0	50	0	248	0	12	16
Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
Library	0.000	0	0	0	0	0	0	0	0	0	0
Road	14.555	37,017	0	759	0	727	0	3,618	0	176	0
Special Road	0.000	0	0	0	0	0	0	0	0	0	0
Noxious Weed	0.000	0	0	0	0	0	0	0	0	0	0
Fire Protection	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
Total	15.552	39,553	0	811	0	777	0	3,866	0	189	16
Total - 3rd Class City Levies (**)	0.997		0		0		0		0		

No assurance is provided.

2021

Reno Township

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2019</b>	<b>Current Amount for 2020</b>	<b>Proposed Amount for 2021</b>	<b>Transfers Authorized by Statute</b>
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	100,000	40,000	60,000	68-141g
Total		100,000	40,000	60,000	
Adjustments*					
Adjusted Totals		100,000	40,000	60,000	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

No assurance is provided.



## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
Total Other				0			0	0	0	0
<b>Total</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2020	Payments Due 2020	Payments Due 2021
Dump Truck	6/30/15	60	2.00	92,441	19,782	20,476	0
John Deere Grader	6/1/16	60	3.75	150,000	63,327	33,459	33,459
				<b>Total</b>	<b>83,109</b>	<b>53,935</b>	<b>33,459</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

No assurance is provided.



Reno Township  
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2021

Adopted Budget <b>General</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	117	10,910	21,698
Receipts:			
Ad Valorem Tax	49,466	52,850	xxxxxxxxxxxxxxx
Delinquent Tax	854	0	0
Motor Vehicle Tax	2,671	4,862	2,536
Recreational Vehicle Tax	45	81	52
16/20 M Vehicle Tax	79	72	50
Commercial Vehicle Tax	262	321	248
Watercraft Tax	0	26	28
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	0	0
Rental Excise Tax	0	1	1
Reimbursement	248	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>53,625</b>	<b>58,213</b>	<b>2,914</b>
<b>Resources Available:</b>	<b>53,742</b>	<b>69,123</b>	<b>24,612</b>
Expenditures:			
Officers Pay	9,358	10,800	10,800
Utilities	5,396	6,500	6,500
Legal Publications	107	350	350
Professional Services	4,895	5,000	5,000
Insurance	10,450	11,000	11,000
Postage and Supplies	831	1,000	1,000
Equipment	665	0	0
Employee Benefits	11,130	12,000	12,000
Contract Services	0	200	200
Repairs	0	400	400
Remodel	0	175	175
Cash Forward (2021 column)			34,516
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous		0	0
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>42,832</b>	<b>47,425</b>	<b>81,941</b>
Unencumbered Cash Balance Dec 31	10,910	21,698	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	53,875	70,579	81,941
<b>Non-Appropriated Balance</b>			
Total Expenditure/Non-Appr Balance			81,941
Tax Required			57,329
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			57,329

No assurance is provided.

Reno Township  
**FUND PAGE FOR FUNDS WITH A TAX LEVY**  
Adopted Budget

2021

Road	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	3,770	2,750	5,197
<b>Receipts:</b>			
Ad Valorem Tax	372,323	413,909	xxxxxxxxxxxxxx
Delinquent Tax	6,839	0	0
Motor Vehicle Tax	30,211	35,742	37,017
Recreational Vehicle Tax	635	705	759
16/20M Vehicle Tax	691	725	727
Commercial Vehicle Tax	2,949	2,815	3,618
Watercraft Tax	0	168	176
Special Highway/Gasoline Tax	5,724	6,000	6,000
Refund	1,392	0	0
Interest on Idle Funds	40	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	260	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>421,064</b>	<b>460,064</b>	<b>48,297</b>
<b>Resources Available:</b>	<b>424,834</b>	<b>462,814</b>	<b>53,493</b>
<b>Expenditures:</b>			
Salary and Wages	157,776	158,000	158,000
Employee Benefits	100	6,000	6,000
Fuel and Oil	22,512	25,000	25,000
Materials and Supplies	36,850	42,000	56,218
Machine Hire / Contract Services	0	5,000	5,000
Utilities	0	500	500
Postage and supplies	0	3,000	3,000
Machinery Repairs	12,218	25,000	25,000
Insurance	14,533	15,000	15,000
Equipment	2,889	6,000	6,000
Subdivision & Road Improvement Projects	0	40,000	60,000
Addition to township building	0	34,682	34,682
John Deere Grader lease purchase	33,459	33,459	33,459
Dump Truck	20,476	20,476	0
Remodel	21,271	2,000	22,476
Professional Services	0	1,500	2,000
Cash Forward (2021 column)			12,062
Transfer to Special Machinery	100,000	40,000	60,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>422,084</b>	<b>457,617</b>	<b>524,397</b>
Unencumbered Cash Balance Dec 31	2,750	5,197	xxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	438,988	465,335	524,397
<b>Non-Appropriated Balance</b>			
Total Expenditure/Non-Appr Balance			524,397
Tax Required			470,904
Delinquent Comp Rate:		0.0%	0
Amount of 2020 Ad Valorem Tax			470,904

<b>Special Machinery</b>	2019
K.S.A. 68-141g	Actual
Unencumbered Cash Balance, Jan 1	28,964
Transfers from:	
Road Fund	100,000
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>128,964</b>
<b>Total Expenditures</b>	<b>0</b>
<b>Unencumbered Cash Balance, Dec 31</b>	<b>128,964</b>

No assurance is provided.

# NOTICE OF BUDGET HEARING

The governing body of  
**Reno Township**  
**Reno County**

will meet on August 13, 2020 at 5:30 p.m. at 601 N. Hendricks, Hutchinson, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 601 N. Hendricks, Hutchinson, KS and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2019		Current Year Estimate 2020		Proposed Budget 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	42,832	1.000	47,425	0.997	81,941	57,329	0.997
Debt Service							
Library							
Road	422,084	14.056	457,617	14.555	524,397	470,904	14.555
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
Totals	464,916	15.056	505,042	15.552	606,338	528,232	15.552
Less: Transfers	100,000		40,000		60,000		
Net Expenditure	364,916		465,042		546,338		
Total Tax Levied	430,583		466,759		xxxxxx		
Total Assessed Valuation	50,853,502		53,004,691		57,502,180		
Township Assessed Valuation Only					32,353,418		

Outstanding Indebtedness,

Jan 1	2018
G.O. Bonds	0
Other	0
Lease Purchase Principal	179,531
Total	179,531

2019
0
0
132,185
132,185

2020
0
0
83,109
83,109

\*Tax rates are expressed in mills.

Gregg Hoskinson  
Clerk

No assurance is provided.

## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 23, 2020, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Township's control that would affect the above assumptions. The Township has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Township's receipts and expenditures.